

Nebraska Monthly Fuel Tax Return

FORM 73

Taxpayer Name Sample Oil Company		FEIN 123456789		NE ID Number 001234567				Tax Period 01/2005	
		(A) Gasoline/ Gasohol/ Ethanol	(B) Undyed Diesel/ Biodiesel	(C) Dyed Diesel/ Biodiesel	(D) Undyed or Dyed Kerosene	(E) Propane (LPG)	(F) Compressed Natural Gas (CNG) or Other	(G) Aviation Gasoline	(H) Aviation Jet Fuel
I. RECEIPTS (Gross Gallons)									
1. Tax-Paid Gallons, total of MFR Sch. Code 1									
2. Tax-Free Gallons (without PRRF), total of MFR Sch. Codes 2 & 3		4,000	44,000					7,000	
II. DISBURSEMENTS (Gross Gallons)									
3. Tax-Paid Gallons, total of MFD Sch. Code 5		4,000	23,000					7,000	
4. Other Gallons Disbursed Tax-Paid, Used in a Taxable Manner, or Blended with Undyed Diesel					500	550			
5. Gallons of Biodiesel or Kerosene Blended with Dyed Diesel					100				
6. Tax-free Gallons (without PRRF), total of MFD Sch. Codes 6, 7 & 8									
7. Tax-Free Gallons Sold to Native Americans, total of MFD Sch. Code 10									
8. Gallons Disbursed Tax-Free Pursuant to a Form 91EX			6,000						
9. Credit gallons supported by MFD Sch Code 13C and 13J		1,000	300						
III. TAX COMPUTATION									
10. Gallons Subject to Tax: Columns A, B, G & H (line 2 minus lines 5, 6, 7, 8 & 9) Column D (line 3 plus line 4) Columns E & F (from line 4)		3,000	37,700		500	550	0	7,000	0
11. Tax Rate		0.248	0.248		0.248	0.248	0.248	0.050	0.030
12. Gross Tax Due by Fuel Type (line 10 multiplied by line 11)		\$744	\$9,350		\$124	\$136	\$0	\$350	\$0
13. Gross Tax Due for Motor Vehicle Fuels (Line 12, Column A); Diesel Fuel (Line 12, Total of Columns B & D); Compressed Fuel (Line 12, Total of Columns E & F); & Aircraft Fuels (Line 12, Total of Columns G & H)		\$744	\$9,474			\$136		\$350	
14. Commissions Allowed: Columns A & G (.0500 on first \$5,000 PLUS .0250 on excess over \$5,000) Column B & E (.0200 on first \$5,000 PLUS .0050 on excess over \$5,000)		\$37	\$122			\$3		\$18	
15. Net Tax Due (line 13 minus line 14)		\$707	\$9,352			\$133		\$332	
IV. PETROLEUM RELEASE REMEDIAL ACTION FEE									
16. Gallons Subject to Fee: Columns A, B, D, G & H (line 10 plus lines 5, 7, 8 & 9) Column C (line 2 minus line 6)		4,000	44,000	0	600			7,000	0
17. Fee Rate		0.009	0.003	0.003	0.003			0.009	0.003
18. Total Fee Due (line 16 multiplied by line 17)		\$36	\$132	\$0	\$2			\$63	\$0
SUMMARY OF MOTOR FUEL TAXES AND FEES DUE									
19. Net Tax Due – Motor Fuels, Line 15, Columns A and B		\$10,059							
20. Net Tax Due - Compressed Fuels, Line 15, Column E		\$133							
21. Net Tax Due – Aircraft Fuels, Line 15, Column G		\$332							
22. Petroleum Release Remedial Action Fee, Line 18, Column A through Column H		\$233							
23. Total Taxes and Fees Due (total of lines 19-22)		\$10,757							

INSTRUCTIONS FOR THE NEBRASKA MONTHLY FUEL TAX RETURN, FORM 73

Your motor fuel tax liabilities are automatically calculated based upon the individual load information input through your receipts and disbursements schedules. Only six additional items must be manually input to complete your return's calculation process. They are:

Line 4, Column D. Enter the total gallons of clear kerosene blended with Undyed diesel during the reporting period.

Line 4, Column E. Enter the total gallons of propane sold for use or placed in the fuel supply tank of a licensed motor vehicle during the reporting period.

Line 4, Column F. Enter the total gallons of compressed natural gas or other compressed fuel sold for use or placed in the fuel supply tank of a licensed motor vehicle during the reporting period.

Line 5, Column B. Enter the total gallons of biodiesel blended with dyed diesel during the reporting period. This exempts the biodiesel component from the motor fuel tax.

Line 5, Column D. Enter the total gallons of Undyed and dyed kerosene blended with dyed diesel during the reporting period. This results in the Petroleum Release Remedial Action Fee being computed on the kerosene component. Motor fuel tax is not imposed on this product.

Line 8, Column B. Enter the total gallons of undyed diesel and diesel blends sold tax free pursuant to a Form 91EX.

Determination of Liability:

Once completed, your tax and fee liabilities will be calculated by category, and then combined to provide the total liability. This total liability amount is to be remitted under Tax Category 73. Electronic Funds Transfer (EFT) is the preferred method of payment. If you are mandated to transmit payments via EFT, you must do so. Otherwise, payment by check is acceptable with the postmark date indicating the date of transmission. Monies must be transmitted no later than the due date for the respective return.

Filing Due Date:

To be timely, the return must be transmitted on or before the 25th of the month following the close of the reporting period. When the 25th falls on a Saturday, Sunday, or legal holiday, the return is considered timely filed if transmitted on the next succeeding day which is not a Saturday, Sunday, or legal holiday.